

Account #

CITY OF LYNCHBURG
COMMISSIONER OF THE REVENUE
P O BOX 858
LYNCHBURG VA 24505
(804) 847-1775



This return is due and payable
on or before the 20th day of
the month following the
month taxes are collected.

MEALS TAX

MONTH:

YEAR:

1. Meals Subject to Tax	
2. Meals Tax at 6% (Line 1 x 6%)	
3. Collection Fee (Line 2 x 3%)	
4. Amount Due (Line 2 minus Line 3)	

SIGNATURE _____

Please make check payable to City of Lynchburg.

DATE _____

Please see reverse side for Important Information & Instructions.

INFORMATION AND INSTRUCTIONS

- 1. WHO MUST PAY TAX** – Any person selling food (any and all prepared edible refreshments and nourishments, liquid or otherwise, including alcoholic beverages, which are consumable as sold) shall collect the tax from the person paying for such food.
- 2. RATE OF TAXATION** – A person defined in this ordinance shall collect a tax of 6% of the charge made for any meal or prepared food.
- 3. TIME AND MANNER OF PAYMENT** – Remittance of taxes collected less 3% collection fee for any calendar month shall be made to, **COMMISSIONER OF THE REVENUE, P.O. BOX 858, LYNCHBURG, VA 24505**, on or before the 20th of the month following the month taxes are collected. If payment is delinquent, the 3% collection fee is not allowed.
- 4. PENALTIES** – The collector shall add to the tax a penalty of 10% of tax plus interest on tax and penalty at the rate of 10% per annum if not paid on or before the 20th of the following month. Penalty and interest shall commence from the date such taxes are due and payable.
- 5. RECORDS** – Every person liable for the collection and payment of taxes shall keep and preserve for a period of three years suitable records as may be necessary to determine such tax.